



Refuge Revenue Sharing Act

The Fish and Wildlife Service, like other government agencies, is exempt from taxation of its lands. The Refuge Revenue Sharing Act of 1935 allows the Service to share revenues, generated by activities on purchased land in a National Wildlife Refuge, with counties where the Refuge is located to offset local tax losses.

Where does the Service get the money to make the revenue sharing payments?

The Service receives net income from National Wildlife Refuge (NWR) products or privileges, such as timber sales, grazing fees, right-of-way permit fees, and oil and gas royalties. These funds are deposited in the National Wildlife Refuge Fund for revenue sharing payments.

How does the Service compute revenue sharing payments?

Revenue sharing payments to counties for purchased NWR land are based on (a) 0.75% of the land's market value; (b) 25% of the NWR's net receipts; or (c) \$0.75/acre, whichever is greater.

What lands are included under the provisions of the Refuge Revenue Sharing Act?

All lands administered solely or primarily by the Service are covered. These include NWRs, national fish hatcheries, Waterfowl Production Areas, administrative sites, and certain laboratories and research centers. Public Domain lands under the primary jurisdiction of the FWS are also included.

Is there a minimum revenue sharing payment?

The Service must pay no less than \$0.75/acre for all purchased and donated land. The Service reappraises the market value of these areas at least once every 5 years.

When and to Whom does the Service make payments?

Payments are usually made during the second quarter of each calendar year to the unit of local government that levies and collects general purpose real property taxes (e.g., the county, township, city). The unit of local government that receives the payment is responsible for passing funds through to sub-units of local government that incur a loss of tax revenue because of the Service lands. The money may be used for any governmental purpose.

What if there is not enough money in the National Wildlife Refuge Fund to cover payments?

Congress is authorized to appropriate money to make up the difference. If the amount Congress appropriates is not enough, the units of local government receive a pro-rata share.

